



## Department of Energy

Washington, DC 20585

October 7, 2005

### MEMORANDUM FOR DISTRIBUTION

FROM:

SUSAN J. GRANT  
CHIEF FINANCIAL OFFICER

SUBJECT:

Call for the Analysis of Fiscal Year 2005 Uncosted Balances

The Energy Policy Act of 1992 (P.L. 102-486) requires the Department to submit an annual report to the Congress on the status of our uncosted obligations. To comply with this requirement, the Department implemented a process for the systematic review of these balances. This process depends on the establishment of percentage thresholds specifying uncosted levels that are consistent with sound financial management and then providing justifications for those areas that exceed the threshold.

This memorandum transmits the "Guidance for the Review of Uncosted Balances for Fiscal Year (FY) 2005." While the guidance remains essentially unchanged from FY 2004, I would like to emphasize the following requirement changes made last year that need your continued attention:

- 1) The justification for each over-threshold amount must include a plan of action to bring the uncosted balance in line with the established threshold or a definitive explanation as to why this cannot be accomplished.
- 2) Each justification must include a specific timeframe for achieving threshold levels where applicable.
- 3) All justifications must include an explanation of the impact of the uncosted balance on FY 2006 and 2007 budget execution.

All analyses should be completed and submitted to the Office of Internal Review no later than close of business November 01, 2005, for field elements and November 18, 2005, for Headquarters organizations. Please ensure that all reporting entities under your cognizance complete the analysis and report the results in accordance with Paragraph V, "Reporting Process," of the guidance. Electronic versions of the guidance and reporting formats are also available at: <http://www.cfo.doe.gov/progliaison/uncost.htm>. Questions regarding this requirement should be directed to John Newell, Director, Office of Internal Review, at (202) 586-8921. Technical questions and final submissions should be directed to Genoa Mitchell at (301) 903-1243 ([Genoa.Mitchell@hq.doe.gov](mailto:Genoa.Mitchell@hq.doe.gov)).

### Attachment

cc: Field Chief Financial Officers  
Director, Energy Finance and Accounting Service Center  
Director, Field Financial Management, NNSA  
Director, Financial Management, EM CBC



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## **Distribution**

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**U.S. DEPARTMENT OF ENERGY  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
GUIDANCE FOR THE REVIEW OF UNCOSTED BALANCES FOR FY 2005**

**I. Purpose:** This guidance defines the procedures, timing, formats and analytical criteria by which the Department of Energy (DOE), including the National Nuclear Security Administration (NNSA), and Major Facilities Management Contractors (FMCs) evaluate year-end uncosted balances (see Attachment 4 for a complete list of reporting entities). This analysis is required to support Congressional reporting under Section 2307 of the Energy Policy Act of 1992 (P.L. 102-486), which requires the Department to submit an annual report to Congress on the status of our uncosted obligations.

**II. Background:** In April 1996, the Government Accountability Office (GAO) issued its report *"DOE Needs to Improve Its Analysis of Carryover Balances"* (GAO/RCED-96-57). The GAO report stated that the Department did not have a standard, effective approach for identifying excess carryover balances that might be available to reduce future budget requests. Instead it relied on broad estimates of potentially excess balances in its individual programs. As a result, GAO indicated that DOE could not be sure whether the amount of carryover balances proposed for use by its programs was adequate, too small or too large.

Recognizing that there is a legitimate rationale for the retention of some level of uncosted balances, DOE developed a new approach that hinges upon the establishment of percentage thresholds specifying levels of uncosted balances that are consistent with sound financial management for specific types of financial/contractual arrangements. This allows the Department to evaluate its overall performance based on the variance between the calculated thresholds and actual balances and will, over time, facilitate the establishment of more meaningful benchmarks for desired uncosted balance levels.

The thresholds were developed on the presumption that certain types of funding typically have different rates of costing. For example, construction contracts routinely require up-front funding covering multiple years, resulting in year-end uncosted balances that may reach as high as 50 percent or more in the early construction phases. Conversely, Federal operating activities typically require only about two months of carryover to assure continuity of operations.

**III. SCOPE:** This guidance covers procedures and policies for year-end reporting and analysis of DOE uncosted obligated balances for FY 2005. The analysis of unobligated balances is accomplished through other Departmental efforts. These requirements apply to all Departmental elements listed in Attachment 4, including NNSA.

## **IV. Uncosted Obligated Balances:**

### **A. General:**

1. Uncosted obligated balances are the result of legal obligations incurred for which goods and/or services have not yet been provided.
2. The complexity in analyzing uncosted balances may be increased depending on the type of obligating instrument (e.g., contract, grant or cooperative agreement); the nature of the expenditure (e.g., capital equipment, operating or construction) or the type of entity involved, such as a facility management contractor versus a Headquarters (HQ) program activity. Additionally, some types of uncosted balances are more controllable than others. For example, balances for reimbursable work are less controllable than those for operating expenses (since reimbursable funds are in the control of other entities). Therefore, a higher level of uncosted balances for these funds would be expected.
3. Some uncosted balances are a legitimate consequence of normal, on-going operations. This guidance provides guidelines on typical levels of uncosted balances for various obligating instruments and funding types.
4. As a guideline in determining appropriate levels for uncosted balances, thresholds are established. A threshold is defined as an analytical reference point (i.e., specific dollar value or percentage of a specified cost category or obligational availability) beyond which uncosted obligation balances should be given greater scrutiny. That does not mean that they are inappropriate. It only means that balances which exceed a threshold will become the subject for more intense review and will require more detailed justification for retention. Thresholds were arrived at through analysis of historical field and contractor data as well as the Department's accounting and other financial practices. Consideration was also given to GAO analysis approaches.

**B. Reporting Levels:** Levels of detail for threshold and reporting purposes will be at the four digit Budget & Reporting Code (B&R) level or higher control level (e.g., B&R GJ01 or GJ if that is a control level). In FY 2006, STARS program codes may be used; however, we are continuing to use B&Rs in FY 2005 to facilitate a gradual transition. Offices may want to test their ability to match program codes to B&Rs and report any issues to the Office of Internal Review; however, reporting by program code will not be accepted for the FY 2005 analysis.

**C. Cost Categories and Uncosted Thresholds:** In order to focus analysis efforts on those areas for which the Department can exercise the most control, costs and uncosted balances are segregated into discrete categories which display similar and predictable costing rates. The following table outlines the various uncosted categories and their respective thresholds.

CATEGORY	THRESHOLD
<b>Contractor Operating Costs:</b> This category includes operating costs incurred by Major Facilities Management Contractors (FMCs) that manage Departmental sites.	<b>13% of the Total Funds Available to Cost (TAC) for contractor operating activities for the fiscal year just ended.</b>  <b>TAC is defined as the total amount of funds available to be costed in the current fiscal year. TAC may be calculated in two ways: (Current Year Costs + Current Year Ending Uncosted Obligations) or (Current Year Beginning Uncosted Obligations + Current Year Obligations)<sup>1</sup></b>
<b>Federal Operating Costs:</b> This category includes operating costs not related to FMCs or other identified categories.	<b>17% of the TAC for Federal operating activities for the fiscal year just ended.</b>
<b>Capital Equipment (CE), General Plant Projects (GPP) &amp; Accelerator Improvement Projects (AIP):</b> This category includes costs incurred for CE, GPP and AIP. CE includes those items that meet the accounting criteria for capitalization (i.e., cost of \$25,000 or more starting in FY 1997 and an anticipated service life of 2 years or more).	<b>50% of the TAC for CE, GPP and AIP respectively for the fiscal year just ended.</b>
<b>◆Line Item Construction</b> <b>◆Grants</b> <b>◆Cooperative Research and Development Agreements and other Cooperative Agreements</b> <b>◆Reimbursable Work</b>	<b>Not subject to a specific threshold. These costs should be reported and evaluated on a case-by-case basis throughout the life of the contractual instruments. Only reporting of the costs and resulting uncosted balances is required for this exercise to assure that all costs are accounted for.</b>
<b>Note:</b> Costs of all categories are mutually exclusive.	

<sup>1</sup> These two calculations will always yield the same numbers.

## **D. Analysis Requirements (Read Carefully)**

- ◆ Each HQ & field element (including NNSA) and FMC listed in Attachment 4 is required to analyze and report on their uncosted balances using the formats in Attachments 1 & 2, respectively. Cognizant field and HQ organizations must also complete a Field Organization/Program Summary sheet illustrated in Attachment 3.
- ◆ The analysis should be performed at the four digit B&R level (ex. WM01, GJ34, etc.) or the B&R control level if higher (ex. WM or GJ).
- ◆ Written justifications should be provided for those B&Rs where the uncosted balance exceeds the defined threshold. In these instances, the justification should cover the entire uncosted balance (not just the amount by which the threshold was exceeded). This should include:
  - a) Major drivers that contributed to the actual uncosted balance exceeding the threshold.
  - b) Actions to be taken to bring the uncosted balance in line with established threshold or a definitive explanation as to why this cannot be accomplished.
  - c) Specific timeframe for achieving threshold levels where applicable.
  - d) Explanation of the impact of the uncosted balance on the FY 2006 and 2007 budget execution.
  - e) Statement that the balances should or should not be retained.
- ◆ All totals for costs and ending uncosted obligations for each HQ program, field organization and contractor should tie to the site's official accounting records.

## **V. Reporting Process (Read Carefully)**

- a. HQ & field organizations should provide the guidance to their contractors required to report under this process. (See Attachment #4.) Also, please review the list of reporting contractor entities pertaining to your organization and **report any changes regarding your contractor entities (name, contract number, etc.) to the Office of Internal Review.**
- b. Contractors should perform their analyses and submit their results to the cognizant DOE field or HQ organization by the dates specified by that organization.
- c. HQ & field organizations should complete the analysis of their uncosted balances and collect submissions from contractors under their cognizance. HQ & field organizations are responsible for ensuring that the totals for cost and ending uncosted

obligations (including contractor totals) are consistent with the site's official accounting records.

- d. HQ & field organizations should submit their analyses to the Office of Internal Review by the dates indicated in paragraph VI of this guidance. The submission should include: 1) a transmittal memo, 2) Field Organization/Program Analysis Spreadsheet and related justifications, 3) all Contractor analysis spreadsheets and related justifications and 4) Field Organization/Program Summary Sheet. (NOTE: In the transmittal memo, each organization should highlight any funds identified during the analysis that were used to offset FY 2005 requirements or may be used to offset the FY 2006 budget request.)
- e. Field submissions should be sent to the Office of Internal Review and each HQ Assistant Secretary/Director who provides funding to the site. HQ Program submissions should be sent to the Office of Internal Review only.
- f. Submissions should be sent as follows: hard copy by mail and electronic copy on 3½" disk, CD or by E-mail (required with submission to the Office of Internal Review only.)
- g. Spreadsheet files should be prepared using the supplied format in EXCEL. Please DO NOT modify the spreadsheets from the formats provided. You may add rows to accommodate more B&R levels, but the columns should not be changed. This is important in order to facilitate consolidation of submissions at HQ. The transmittal memo and justifications must be prepared using Microsoft Word. Cognizant field organizations **must consolidate their submission into 1 Microsoft Excel file** (including separate worksheets for each contractor and the field organization) and **1 Microsoft Word file** (containing contractor and field justifications). Spreadsheets may be obtained at: <http://www.cfo.doe.gov/progliaison/uncost.htm>
- h. Attachment #5 contains specific guidelines for preparing the spreadsheets. All guidelines must be followed for the analysis to be accepted by Headquarters.

## VI. Timing

- a. **November 1** - Cognizant field organizations are responsible for completing the analysis and reporting results (including contractor analyses) to the Office of Internal Review.
- b. **November 18** - Cognizant HQ organizations are responsible for completing the analysis and reporting results to the Office of Internal Review.
- c. **Early December** - The Office of Internal Review and HQ organizations simultaneously review submissions and the Office of Internal Review performs a corporate threshold analysis.

- d. January 31, 2006** – The office of the Chief Financial Officer submits the Congressional Report on Carryover Balances to the Congress as required by the Energy Policy Act of 1992, Section 2301.



(A) Provide the 2 letter abbreviation for the cognizant Assistant Secretary for the Appropriation for each line (e.g. DP for Defense Programs)

(B) Provide the appropriation symbol for each line. (e.g. 89X0224)

(C) Provide the Four Digit B&R (or higher control level B&R) against which the uncosted balances are being reported. (e.g. EM01,EM,etc.)

(D) Provide the Total Cost for the Field Organization/Program for each B&R. The total for this column should be compared with the site's official accounting records.

The sum of the costs allocated to columns F,I,L,N and P must equal column D for each B&R and in total.

(E) Provide the Total Uncosted balance for the Field Organization/Program for each B&R. The total for this column should be compared with the site's official accounting records. The sum of the uncosted allocated to columns G,J,M,O and Q must equal column E for each B&R and in total.

(F) Provide, for each B&R, the portion of the total cost from column (D) which is applicable to Federal operating costs.

(G) Provide, for each B&R, the portion of the total uncosted balance from column (E) which is applicable to Federal operating activities.

(H) Automatic calculation of the threshold for Federal Operating Costs (Federal uncosteds as a percent of TAC for Federal Activities). A written explanation of the major drivers for the ENTIRE uncosted balance and a justification for retention of these balances should be provided for each B&R where the percentage exceeds the predefined threshold of **17% of TAC and the \$1 Million materiality level**.

(I) Provide, for each B&R, the portion of the total cost from column (D) which is applicable to Capital Equipment, GPP & AIP.

(J) Provide, for each B&R, the portion of the total uncosted balance from column (E) which is applicable to Capital Equipment, GPP & AIP.

(K) Automatic calculation of the threshold for Capital Equipment, GPP & AIP (CE, GPP & AIP uncosteds as a percent of TAC for Capital Equipment, GPP & AIP ). A written explanation of the major drivers for the ENTIRE uncosted balance and a justification for retention of these balances should be provided for each B&R where the percentage exceeds the predefined threshold of **50% of TAC and the \$1 Million materiality level**.

NOTES:

- 1) For those B&Rs that contain both Operating costs and costs for Capital Equipment, GPP, or AIP, please show two lines to capture each type of cost. See B&R EM01 in the example above.
- 2) DO NOT include Major Facilities Management Contractor (FMC) data in the analysis on this sheet. Use Template in Attachment 2 for FMC analyses.



U.S. DEPARTMENT OF ENERGY  
ANALYSIS OF FY 2005 UNCONSTED BALANCES  
FIELD ORGANIZATION/PROGRAM SUMMARY ANALYSIS FOR (INSERT NAME)  
(Dollars in Thousands)

A,B,C REPORTING ENTITY Contractor / Office Name	D Total Cost for Reporting Entity	E Total Unconsted For Reporting Entity	F Total Operating Costs	G Total Operating Unconsteds	H Op. Unconst. as a % of TAC for Op Activities G/(F+G)	I Total Capital Equipment, GPP & AIP Costs	J Total Unconsted for Capital Equipment, GPP & AIP	K CE, GPP & AIP Unconst. as a % of TAC for CE, GPP, AIP J/(I+J)	L Total Line Item Construction Costs	M Total Unconsted for Line Item Construction	N Costs of Reimbursable Work & Transfer Appropriations	O Reimbursable Work & Transfer Appropriation Unconsteds	P Total Grant, CRADA and Other Cooperative Agreement Costs	Q Total Grant, CRADA and Other Cooperative Agreement Unconsted
Sample Ops. Office	74,500	30,750	22,000	2,000	8%	1,500	250	14%	1,000	500	30,000	24,000	20,000	4,000
Contractor #1	250,881	48,165	190,805	35,090	16%	50,045	6,050	11%	11	21	10,000	7,000	20	4
Contractor #2	100,000	9,000	100,000	9,000	8%									
<b>SITE TOTALS</b>	<b>425,381</b>	<b>87,915</b>	<b>312,805</b>	<b>46,090</b>	<b>13%</b>	<b>51,545</b>	<b>6,300</b>	<b>11%</b>	<b>1,011</b>	<b>521</b>	<b>40,000</b>	<b>31,000</b>	<b>20,020</b>	<b>4,004</b>

**Column Explanations:**

(A,B,C) Enter the names of the specific reporting entities of the Site. For example: Chicago Ops. Office, Brookhaven Nat'l Lab, Argonne Nat'l Lab, etc.  
(D thru Q) Enter the TOTALS from corresponding columns on the detailed analysis sheets for each entity.

**SEPARATE REPORTING ENTITIES FOR FY 2005  
ANALYSIS OF UNCOSTED BALANCES**

**Headquarters Reporting Programs**

Chief Information Officer	IM
Civilian Radioactive Waste Management	RW
Congressional and Intergovernmental Affairs	CI
Hearings and Appeals	HG
Counterintelligence	CN
Economic Impact and Diversity	ED
Electricity Delivery and Energy Reliability	OE
Energy Efficiency and Renewable Energy	EE
Energy Information Administration	EI
Environmental Management	EM
Environmental, Safety and Health	EH
Fossil Energy	FE
General Counsel	GC
Inspector General	IG
Intelligence	IN
Chief Financial Officer	CF
Management	MA
Human Capital Management	HR
Nuclear Energy, Science and Technology	NE
Policy and International Affairs	PI
Public Affairs	PA
Science	SC
Security and Safety Performance Assurance	SP
Legacy Management	LM
NNSA	NA

## **Cognizant Field Organization Reporting Entities**

### **Energy, Science, and Environment**

**Headquarters:** Strategic Petroleum Reserve Operations - DynMcDermott (PO18000)  
Strategic Petroleum Reserve Operations – DynMcDermott (PO92207)  
National Petroleum Reserve – Bechtel (FE60520)  
National Energy Technology Laboratory (NETL)  
Note: All contractors and NETL report through FE.

**Chicago:** Ames Laboratory - Iowa State University (CHENG82)  
Argonne National Laboratory – University of Chicago (CHENG38)  
Brookhaven National Laboratory – Brookhaven Science Associates (CH10886)  
Brookhaven National Laboratory – Associated Universities (CH00016)  
Fermi National Accelerator Laboratory – University Research Associates (CH03000)  
Lawrence Berkeley National Laboratory – University of California (SF00098)  
Princeton Plasma Physics Laboratory – Princeton University (CH03073)  
Stanford Linear Accelerator Center – Stanford (SF00515)

**Consolidated Business Center:** Ashtabula - RMI Environmental Services (CH10555)  
Columbus - Battelle Memorial Institute (CH92990)  
(Includes reporting for Ohio and Rocky Columbus – ECC & E2 Closure Services, LLC (OH20171)  
Flats) Fernald - Fluor Fernald Inc. (OH20115)  
Fernald - Fluor Fernald Inc. (OH21972)  
Mound - BWX Technologies, Inc. (OH20044)  
Mound - CH2M Hill Mound, Inc. (OH20152)  
Mound - EG&G (DP43495)  
West Valley - West Valley Nuclear Services Co. (NE44139)  
EG&G (DP62349)  
Rocky Flats Environmental Technology Site - Kaiser-Hill (RF01904)  
Rocky Flats Environmental Technology Site – Kaiser-Hill (RF00825)

**Golden:** National Renewable Energy Laboratory – Midwest Research Institute (GO10337)

**Idaho:** Idaho National Engineering & Environmental Laboratory - Bechtel  
BWXT Idaho, LLC (ID13727)

**Oak Ridge:** Lockheed Martin Energy Systems – (OR21400)  
Lockheed Martin Energy Resources – (OR22464)  
MK-Ferguson of Oak Ridge – (OR21900)  
Oak Ridge Institute of Science and Education - Oak Ridge Associated Universities (OR22750)  
Oak Ridge National Laboratory - UT Battelle, LLC (OR22725)  
Oak Ridge - Bechtel Jacobs LLC (OO22700)  
Pacific Northwest National Laboratory – Battelle Memorial Institute (RL01830)  
Paducah - Bechtel Jacobs LLC (OK22980)  
Portsmouth - Bechtel Jacobs LLC (OL22980)  
Southeastern University Research Association (ER40150)  
Universities Research Association – (ER40486)

**River Protection:** Hanford - Bechtel National, Inc. (RV14136)  
Hanford - CH2M Hill, Inc. (RL14047)

**Richland:** Advanced Medical (RL14383)  
Fernald Environmental Management Project - Fluor Hanford, Inc. (RL13200)  
Hanford – Bechtel Hanford (RL12367)  
Hanford Environmental Health Foundation (RL13686)

**Southeastern Power Administration**

**Southwestern Power Administration**

**Western Area Power Administration**

## **NNSA**

**Albuquerque:** Kansas City – Honeywell Federal Manufacture & Technology (HFM&T) (AL66850)  
(Includes reporting for AL, NV & OAK Federal activities) Lawrence Livermore National Laboratory – University of California (SFENG48)  
Los Alamos National Laboratory – University of California (ALENG36)  
Nevada - Bechtel Nevada (NV11718)  
Nevada - Bechtel SAIC Co. (RW12101)  
Pantex – Babcock, Wilcox Technologies, Inc. (BWXT) (AL66620)  
Sandia National Laboratory – Lockheed Martin (AL85000)

**Oak Ridge:** Lockheed Martin Energy Systems – (OR21400)  
Y-12 - BWX Technologies, Inc. (OR22800 )

**Savannah River:** Savannah River - Westinghouse Savannah River Company (SR18500)  
Carlsbad - Waste Isolation Pilot Plan (WIPP) - Westinghouse Tru  
Solutions, LLC (AL66444)

**Schenectady**  
**Naval Reactors:** Knolls Atomic Power Laboratory – (SN39357) Lockheed Martin

**Pittsburgh**  
**Naval Reactors:** Bettis Laboratory - Bechtel (PN38206)

## **GUIDELINES FOR COMPLETING UNCOSTED ANALYSIS SPREADSHEETS**

Once electronic copies of all analyses have been received at Headquarters, they are consolidated to present Department-wide data. To make this happen, it is imperative that the spreadsheets be prepared in a very deliberate manner by each reporting entity. The following is a list of DOs and DON'Ts to ensure the process works. Thank you in advance for following these guidelines.

- A) PLEASE DO - Round ALL numbers in thousands.
- B) PLEASE DO - Convert format rounded numbers to values before totaling and submitting to Headquarters. Excel allows you to use its format rounding feature to make the numbers appear in thousands. However, when the numbers are added together, the program sums the actual value, not the rounded value. This causes serious consolidation problems.
- C) PLEASE DO - Submit spreadsheets to HQ using EXCEL.
- D) PLEASE DO NOT - Change the format of the work sheets. You may add additional lines to facilitate the number of B&Rs being reported, but the columns, headings and calculations should remain unchanged.
- E) PLEASE DO NOT - Submit spreadsheets to Headquarters with sub-totals. This makes consolidation virtually impossible. If you use sub-totals in the preparation phase, please remove them from the final version.
- F) PLEASE DO NOT - Change or add formulas to the spreadsheets. Only Columns H & K and Total Lines of each spreadsheet should contain formulas. Any other formulas may prevent consolidation. You may have to copy the formulas down in columns H & K if you add additional lines. This is okay, but be sure that the formula is copied correctly.
- G) PLEASE DO NOT - Recreate the spreadsheets. Update the spreadsheet files received from the Office of Internal Review. If you need copies of the files, contact Genoa Mitchell on 301-903-1243 or download them at: <http://www.cfo.doe.gov/progliaison/uncost.htm>

Note: You will see entries in columns H & K of the spreadsheet which appear as odd characters such as #DIV/0!. This is normal and there is no need to attempt to fix the spreadsheet. These characters appear when there are no numbers in the columns to which the formulas are referring. If you have any questions, please contact the Office of Internal Review.